

Douglas A. Ducey  
Governor



Elizabeth Thorson  
Interim Director

## ARIZONA DEPARTMENT OF ADMINISTRATION

### GENERAL ACCOUNTING OFFICE

100 NORTH FIFTEENTH AVENUE • SUITE 302  
PHOENIX, ARIZONA 85007

Phone: (602) 542-5601

**DATE:** April 22, 2019

**TO:** All Agencies  
ATTN: Chief Financial Officers and Agency Coordinators

**FROM:** D. Clark Partridge *D.C.P.*  
State Comptroller

**RE:** Fiscal Year-End 2018-2019 Closing Instructions

Attached are the closing instructions for fiscal year-end 2018-2019 (FYE19). These instructions should be carefully read and followed to ensure that the FYE19 closing processes are handled as smoothly as possible. The following are some key notes for this fiscal year-end.

- The dates provided in this memo are the last processing dates for various types of transactions. If multiple steps are required before a transaction can be fully posted, you must consider all the steps and ensure that the last step takes place according to the dates on that list.
- The month of June will soft close on July 6, 2019. This is to allow for clearing any remaining bank files and other interfaces with June record dates.
- **There will not be a 13<sup>th</sup> month for processing claim transactions.** Payments for Fiscal Year 2019 obligations must be made as administrative adjustments in AFIS beginning July 8, 2019. Agencies can also make payments for these obligations between July 1 and July 5, 2019, but must record them as June (Accounting Period 12) transactions.
- **There will be a 13<sup>th</sup> month for processing adjustments and transfers.** Adjustments and transfers for Fiscal Year 2019 that are not successfully processed by 8:00 p.m. July 5, 2019 will be allowed until July 12, 2019 and must be recorded as 13<sup>th</sup> month transactions (Accounting Period 13).
- Transfers for use tax payments to Department of Revenue for Fiscal Year 2019 that are not processed by June 30, 2019 will be allowed until 8:00 p.m. on July 5, 2019. These transfers must be recorded as June (Accounting Period 12) transactions.
- Agencies are given the option to choose their department budget loading method for Fiscal Year 2020 to either create an Auto-Generate Budget, a Roll-Forward Budget with the prior year's budget amounts or a Roll-Forward Budget with a status of draft. The Agency Budget Structure Elections document can be found on the AFIS Information page on the GAO website. This document details what each agency had selected for the BFY19 department budget loading process. **If your agency does not need any changes, no response is required and the BFY20 department budget loading structure will default to the same department budget loading structure that was set up for BFY19.**
- These fiscal year-end procedures do not address most payroll related transactions. A separate memorandum will be issued for year-end payroll procedures. The GAO Central Payroll team will provide detailed year-end payroll procedures, including critical deadlines, during the Statewide Payroll Meeting on May 13, 2019.

There will be a Fiscal-year end meeting on May 2, 2019 from 2:30 p.m. to 4:00 p.m. in the ADOA Conference Room 300 to walk through the contents of the Closing Instructions and answer agency questions. The session will be available to register through TraCorp Learning Platform. Fiscal year-end closing instructions may be found on the GAO website at [www.gao.az.gov](http://www.gao.az.gov) under Publications/AFIS Information. For a more detailed explanation of the activities that will be conducted this fiscal year-end, please see the attachment. If you have any questions or need clarification on these instructions, please call your GAO liaison. An updated GAO liaison listing may be viewed on the GAO website at <http://www.gao.az.gov/publications/Afis/default.asp>.

DCP:ad/bn

Attachments: Fiscal Year-End Closing Instructions  
Calendar for Fiscal Year-End 2019

## SUMMARY DATE SCHEDULES

FISCAL YEAR-END TASKS	SCHEDULED AFIS RUN DATES	DEADLINE TO ENTER/RELEASE TRANSACTIONS ON-LINE	DEADLINE TO DELIVER DOCUMENTS/ REQUESTS TO GAO/CSB FOR INPUT/RELEASE
Create new year profiles (NYTI process)	4/26/2019 (beginning at 4:00 p.m.)		
Departmental budget structures load	5/6/2019		4/26/2019 (unless exception granted)
Establish operating budget balances for appropriations for Fiscal Year 2020	Ongoing (dependent on Feed Bill)	Ongoing (dependent on Feed Bill)	
Appropriation Transfers (Fiscal Year 2019)			6/21/2019 by 3:30 p.m.
Encumbrances for Fiscal Year 2019 obligations		6/28/2019 by 8:00 p.m.	6/28/2019 by 4:00 p.m.
Pending or draft FA, FD, FI, FM, FT fixed asset documents cleanup before June depreciation run		6/28/2018 by 8:00 p.m.	6/26/2018 by 4:00 p.m.
June fixed asset depreciation run	6/29/2019		
Deposit with State Treasurer or Bank Deposit Slip dated no later than 6/30/19		7/5/2019 by 2:00 p.m.	7/3/2019 by 4:00 p.m.
Federal Funds Draw-Downs with the State Treasurer		7/5/2019 by 2:00 p.m.	7/3/2019 by 4:00 p.m.
June soft close	7/6/2019		
June monthly reports available in infoAdvantage	7/7/2019		
Document error corrections		Keep current daily	
13 <sup>th</sup> month close (Fiscal Year 2019 soft close)	7/13/2019	7/12/2019 by 8:00 p.m.	
Clear document catalog for Fiscal Year 2019 documents		7/12/2019 by 8:00 p.m.	
Statutory encumbrances lapse	7/13/2019		
Appropriation lapse	7/20/2019		
Encumbrances and pre-encumbrances balance roll forward	8/3/2019		
Fiscal Year 2019 hard close	TBD		

## CREATE NEW YEAR PROFILES

The new Chart of Accounts (COA) structure will be established in AFIS on April 26, 2019. This is done via the New Year Table Initialization (NYTI) process. The NYTI process affects a subset of COA profiles with Fiscal Year (FY) and Budget Fiscal Year (BFY) as part of the key fields. These profiles are copied from the current fiscal year and established in the new fiscal year if the profiles are active. After the new profiles are created, agencies may start making changes to these profiles to meet the appropriation and budget loading requirements as well as their own reporting and budget tracking needs. The following are key notes of the profile roll process.

- COA structures with end dates will be established in the new fiscal year. Setting an end date will not affect whether or not the element rolls to the next fiscal year.
- Program (i.e. Grant and Project) related COA structures will not be rolled because FY and BFY are not part of the key fields.
- The NYTI process requires more than one step.
  - The Department and Unit structures and any associated roll-ups (i.e. Branch, Cabinet, Division, Group, Section, District, and Bureau) will begin at 4:00 p.m. on Friday, April 26, 2019 and will complete prior to the beginning of the nightly batch cycle. A system bounce is then required for these changes to be applied, which will occur at the beginning of the nightly batch cycle on April 26.
  - The remaining chart of accounts and tables (as per Appendix A) will be completed on Saturday, April 27, 2019.
- **In order to prevent a COA in the Unit structure from rolling to the next FY, it must be inactivated prior to 4:00 p.m. on April 26, 2019. All other COA elements not needed for FY20 must be inactivated prior to 8:00 p.m. on April 26, 2019. Please do not inactivate any FY19 COA if it is currently being used and needs to be used until the end of FY19. In addition, please do not inactivate any FY19 COA that is inferred by on a Function inference if the Function is still being utilized.**
- Agencies are responsible for validating their FY20 COA structures after the NYTI process is completed. Once the new fiscal year appropriations are loaded, changes should not be made to the related profile structures.

AFIS profile reports can be found in infoAdvantage under 1-Statewide Reports/Profiles folder. A full list of tables and page names included in the NYTI process is also included in Appendix A.

### **HRIS LABOR DISTRIBUTION**

Labor distribution determines how payroll expenditures are posted to AFIS. The accounting elements that are to be used for the HRIS labor distribution must first be entered into AFIS using:

- A value of 'HRIS' or 'HRLG' in the Function Type roll-up on the FUNC (Function) table for HRIS Accounting Unit
- A value of 'HRIS' in the Activity Type roll-up on the ACTV (Activity) table for HRIS Account Category (DTA only)
- A value of 'HRIS' in the Activity Type roll-up on the ACTV (Activity) table for HRIS Activity (FOA only)
- A value of 'HRS' in the Location Class roll-up on the LOC (Location) table for HRIS Activity (EVA only)
- CAS or CAM documents to set up the structure for Program/Program Period for HRIS Activity and HRIS Account Category
- CAS or CAM documents to set up the structure for Program/Program Phase for HRIS Activity (DTA only)

For all of the above methods, HRIS is updated during the nightly batch run with the new additions or modifications. Once the new elements have been added to HRIS, the agencies may update the position labor distribution information on the applicable HRIS forms (screens) using the new elements where applicable.

The first pay date of FY20 is July 4, 2019. Since the first payroll compute of the new fiscal year will take place on July 2, 2019, any new FY20 Labor Distribution profiles should be set up in AFIS no later than June 11, 2019, to allow for timely updates of the HRIS Accounting Units, Activities, and Account Categories. The GAO will upload all new FY20 Labor Distribution Elements on June 14, 2019 to allow for timely updates to ETE (Employee Time Entry) Account Templates on June 17, 2019.

Starting June 19, 2019, only FY20 COA elements will be included on the accounting elements interfaces to HRIS; FY19 COA elements will no longer be interfaced to HRIS. If your agency has a situation in which a FY19 COA element(s) needs to be interfaced to HRIS after the June 19, 2019 deadline, please coordinate with Somer Phegley or Joanna Greenaway at GAO.

The GAO will update the HRIS Sub-Account from 2019 to 2020 as well as the labor distribution elements (if requested by agency) on all active Positions (XP02 or ZP02 form), on June 22 and June 23, 2019. The GAO will change the Sub-account for Payroll Distribution records (XR23.3), if applicable, on July 1, 2019.

For more information about HRIS Labor Distribution, or if your agency has a situation in which the labor distribution Sub-Account should not be changed to the new fiscal year, please coordinate with Somer Phegley at (602) 542-3972 or [Somer.Phegley@azdoa.gov](mailto:Somer.Phegley@azdoa.gov).

### **EMPLOYEE REIMBURSEMENT CLAIMS PROCESSED AFTER JUNE 19, 2019 (HRIS)**

There will be two options available for processing employee reimbursement claims (including travel) in HRIS after the June 18, 2019 compute. These options are for employee reimbursement claims that need to be charged to Fiscal Year 2019 and contain reverting type appropriations:

1. Reimbursement transactions entered in HRIS after June 18, 2019, that are to be processed with the normal payroll cycle will be charged to the new fiscal year in both HRIS and New AFIS. The agency will then need to process an administrative adjustment in AFIS to transfer the charges to the correct BFY during the administrative adjustment period.
2. Agencies may also input reimbursement transactions in HRIS from June 19, 2019 through June 28, 2019 as handwrites. However, agencies must ensure the labor distribution in HRIS reflects the proper accounts as defined for FY19.

If you have questions about processing reimbursement transactions, please contact Somer Phegley at (602) 542-3972 or [Somer.Phegley@azdoa.gov](mailto:Somer.Phegley@azdoa.gov).

### **FIRST PAYROLL OF THE NEW FISCAL YEAR**

The first payday in the new fiscal year is July 4, 2019. Agencies can begin entering time records in HRIS for the first payroll of new fiscal year beginning on June 24, 2019. Agencies are not to enter time records prior to June 24, 2019. Any time records entered prior to the Position form (XP02 or ZP02) labor distribution update will be deleted.

Employee Time Entry (ETE) provides the ability for employees to enter their time card electronically via the Y.E.S. website. Agencies utilizing ETE can begin entering time records after noon on June 17, 2019, to allow for necessary updates to the ETE Templates. ETE Time records will be loaded into HRIS on the morning of June 30, 2019. Please review the ETE Time Record Extract Report (ZS535.prt), the ETE Time Record Extract Error Report (ZS535.error), the ETE Time Record Interface Report (ZR530.prt) and the ETE Time Record Interface Error Report (ZR530.error) as early as July 1, 2019 to ensure the accuracy of time records and to correct any errors that may have occurred.

### **YEAR-END PURCHASING/CONTRACTING**

Similar to last fiscal year, there will be no 13<sup>th</sup> month processing of claims. The month of June will remain open until July 6, 2019. Any claims for goods and services received on or before June 30, 2019 but not paid on or before July 6, 2019 will need to be paid as administrative adjustments. BFY19 claims maybe processed in AFIS using a GAX document until 8:00 p.m. on July 5, 2019, but must use Accounting Period 12. BFY19 claims may also be processed in APP, but will need to be administrative adjustments after June 30, 2019.

The following table demonstrates different payment process criteria.

PAYMENT PROCESSED IN/DOCUMENT	CALENDAR DATE	BFY FOR CLAIM	FY/PERIOD/RECORD DATE
APP – GAXIV1	≤ 6/30/2019	2019	FY = 2019 Accounting Period ≤ 12 Record Date ≤ 6/30/2019
APP – GAXIV1	≥ 7/1/2019	2019 (Administrative Adjustment)	FY = 2020 Accounting Period ≥ 1 Record Date ≥ 7/1/2019
APP – GAXIV1	≥ 7/1/2019	2020	FY = 2020 Accounting Period ≥ 1 Record Date ≥ 7/1/2019
AFIS – GAX	≤ 7/6/2019	2019	FY = 2019 Accounting Period = 12 Record Date = Current date
AFIS – GAX	≥ 7/6/2019	2019 (Administrative Adjustment)	FY = 2020 Accounting Period ≥ 1 Record Date = Current date
AFIS – GAX	≥ 7/1/2019	2020	FY = 2020 Accounting Period ≥ 1 Record Date = Current date

While A.R.S § 35-191.A allows some flexibility in this area of year-end purchasing and contracting, these procedures should be followed:

- A. Goods and/or services should be procured with the intent to receive them on or before June 30.
- B. Generally, goods and/or services ordered by June 30, but received on or after July 1, may be paid out of the old fiscal year appropriation only IF **all four** of the following conditions are met:
  1. The expenditure is valid for the old fiscal year appropriation.
  2. The contractual liability relating to the claim was created on or before June 30. This means that the goods and/or services must have been ordered and an encumbrance recorded in AFIS **on or before June 30**.
  3. When the invoice arrives, there must be sufficient spending authority remaining in the appropriation in order to make the payment.

4. If it is known that the goods and/or services will NOT be received by June 30, the approval of the State Comptroller must be obtained before the obligation is created (prior to July 1). The written request should be addressed to the State Comptroller, General Accounting Office. **The written request should specify:**

- a) When the goods and/or services were ordered,
- b) If and when the encumbrance was recorded,
- c) When the goods and/or services are expected to be received,
- d) Why the goods and/or services will not be received by June 30, and
- e) Any references to legislative intent, and other information supporting the written request.

C. When it is anticipated that goods and/or services will not be received on or before June 30, and a claim cannot be processed until after **June 30, 2019**, the claim may be processed as an administrative adjustment and paid out of the prior fiscal year appropriation if both of the following conditions are met:

- 1. All of the conditions set forth in C. 1– 4 above are met.
- 2. In accordance with A.R.S § 35-151 and § 35-191, all expenditures to be paid as administrative adjustments in AFIS must be encumbered **regardless of the dollar amount**. These encumbrances are required to be entered and processed in AFIS by **June 30, 2019**. There may be facts and circumstances that do not fit within this policy. If so, please contact your GAO liaison to coordinate the resolution. Please review the State of Arizona Accounting Manual, Topic 45, Section 46 on Fiscal Year-End Contracting for more details.

This approval process has been delegated to the State Comptroller. Therefore, the letter should be addressed to the **State Comptroller at the General Accounting Office**. This should be a formal request on agency letterhead, not an e-mail. For more details regarding Year-End Purchasing/Contracting, please contact your GAO liaison.

#### **ENCUMBRANCES AND PRE-ENCUMBRANCES ESTABLISHED IN FISCAL YEAR 2019**

Agencies can continue to use open encumbrances and pre-encumbrances established in FY19, both for June (Accounting period 12) transactions processed between July 1 through July 5, 2019 or with Administrative Adjustment payments beginning on July 8, 2019.

Encumbrance and pre-encumbrance balances impact fund balance and budget. Agencies are responsible for monitoring and closing open and unused encumbrances timely to ensure sufficient appropriations and allotments are available to clear outstanding documents, especially payroll documents (PEDF1), which must be cleared by July 12, 2019.

Encumbrance and pre-encumbrance balances created in FY19 will be rolled forward to FY20 on August 3, 2019. The balance roll forward will not impact agencies ability to use open encumbrances and pre-encumbrances established in FY19 beginning July 1, 2019. The roll forward process includes the BFY used on the encumbrances and pre-encumbrances to properly impact fund balance and budget of the prior and new fiscal years. Please review Topic 45, Section 46 of the State of Arizona Accounting Manual on Year-End Contracting for more details.

#### **ADMINISTRATIVE ADJUSTMENTS**

Payments for FY19 obligations can be processed in AFIS as administrative adjustments beginning on July 8, 2019. All administrative adjustments will require an encumbrance to be referenced on the transaction.

#### **APPROPRIATION TRANSFERS**

Appropriation transfers for the fiscal year ending June 30, 2019 should be submitted to the GAO by 3:30 p.m. June 21, 2019. These are rarely needed, but may be necessary for potential administrative adjustments. Any appropriation transfer transactions for the old fiscal year received after this date will be processed as soon as possible on a first-in, first-out basis; however, there is no guarantee that they can be processed by the June 30th statutory deadline. Also, please ensure that you give adequate consideration for any appropriations requiring review by the Joint Legislative Budget Committee (JLBC). If you have any additional questions regarding this process, please send an email to [GAOAFR@azdoa.gov](mailto:GAOAFR@azdoa.gov).

## **CREDIT CARD CLEARING FUND (FUND 2600)**

For agencies currently accepting credit card payments using the Credit Card Clearing Fund (Fund 2600), Fund 2600 must be reconciled by the last business day of the fiscal year. Please take the necessary steps to ensure that transactions posting to this fund are transferred out to the applicable fund(s) in a timely manner. Refer to the CBALDQ (Cash Balance Detail) or CBALSQ (Cash Balance Summary) to check the cash balance in Fund 2600 and reconcile against the Favorable and Unfavorable Credit Card Adjustment forms that have been provided by the State Treasurer's Office.

## **TREASURER DEPOSITS**

**Deposits for the fiscal year ending June 30, 2019 must be entered into AFIS and the documents must be delivered to the Treasurer's Office by June 28, 2019 at 1:00 p.m. Documents must be entered with the record date field left blank.** If the deposits are entered by the CSB, then all documents must be delivered to the CSB by the stated deadline listed the Summary Date Schedules (page 1). In all cases, the deposits should be prepared and delivered as monies are received. **All CR documents must have a blank record date field.**

### **Prior Fiscal Year Deposits**

Only direct deposit and wire deposit CR documents for monies that were deposited into the bank on or before June 28, 2019 will be accepted by the Treasurer's Office to be posted as FY19 transactions. See the Direct Deposits Section below for more details.

## **DIRECT DEPOSITS**

For direct deposit and wire deposit CR documents that meet the criteria to be posted as a FY19 transaction, agencies must have the deposit entered on-line and delivered to the Treasurer's Office no later than July 5, 2019 at 2:00 p.m.

For the week of July 1, 2019 through July 5, 2019, the Accounting Period and FY fields on the header of the document will be unmasked to allow for FY19 processing. **CR documents for prior year deposits (FY19) must contain FY19 information only, have FY19 and Accounting Period of 13 on the header and on the individual accounting lines and Record Date field left blank.** Do not include multiple FY lines on a single CR document. Any document received with current and prior fiscal year money within one document will be rejected and returned to the agency. **Please write the FY (FY19 for prior year deposits or FY20 for current year deposits) at the top of the printed CR document prior to bringing it to the Treasurer's Office.**

For FY20 deposits, continue to leave the Accounting Period on the header and accounting lines blank for CR type documents.

## **DIVESTMENTS AND INVESTMENTS**

The process for investing and divesting funds is done via the SWEEP table. Agencies who invest with the State Treasurer must set the minimum required cash balance (for general ledger account 0070) on this table. Based on this minimum amount, funds are either divested or invested in the nightly batch cycle. Cash balances can be viewed in the New AFIS using the BBALS (ITD Balance Sheet Detail), CBALDQ (Cash Balance Detail) or CBALSQ (Cash Balance Summary) screens.

## **FEDERAL FUNDS DRAW-DOWN**

Federal funds under single letters of credit deposited with the Bank of America on or before the last business day of the fiscal year ending June 30 will be considered prior year transactions. As with all deposits, they must be delivered to the Treasurer's Office by the June deadline.



## **NEW FY APPROPRIATIONS**

FY20 appropriations will be entered into AFIS in accordance with the General Appropriations Act(s) using Budget Structure 90 (BGA90 document code). Generally, each line item in the act will have one appropriation number, but the line item may have more than one funding source. For the General Fund portion of any Lump Sum appropriation, the specific quarterly allotment percentages will remain as they have in the past. All other appropriations are allotted 25% per quarter. If any other method is necessary, a letter must be sent as soon as known and identified to the State Comptroller at the GAO stating: (1) why a different allotment amount needs to be available in the first quarter or otherwise allocated differently and (2) how your agency will provide for operations throughout the rest of the year. Once the GAO receives the letter, the OSPB will consider it for recommendation and the GAO will consider it for approval. To accommodate the year-end schedule, and in order to make possible adjustments to appropriation loads, this letter should be submitted to the GAO by May 15, 2019. Agencies must note proposed allotment changes by using Event Type BGE1 and attach the request letter to the corresponding Appropriation and Allotment Budget Document (BGA90).

## **JUNE CLOSING**

The month of June will be soft closed on July 6, 2019. June monthly reports will be available in infoAdvantage on July 7, 2019.

## **CASH BALANCE**

Cash balances in AFIS are tracked on an inception-to-date basis, and the balances are no longer needed to be available in both FY19 and FY20 as required in legacy AFIS. Sufficient cash balance in a fund and/or sub fund combination is validated at the time a financial transaction is processed. Adjustments and transfers are allowed during the 13<sup>th</sup> month, so agencies will need to plan for sufficient cash if they need to process any of these types of transactions during this period.

## **13TH MONTH (ADJUSTMENT) PERIOD**

There will not be a 13<sup>th</sup> month this fiscal year-end for payments to vendors. Payments for FY19 obligations made after July 5, 2019 must be made as administrative adjustments.

There will be a 13<sup>th</sup> month this fiscal year-end for adjustments and transfers for the general AFIS user community. The soft close of the 13<sup>th</sup> month is scheduled for July 13, 2019.

## **PURCHASE CARD (P-CARD) AND CENTRAL TRAVEL ACCOUNT (CTA) CLAIMS**

The charges on the July P-Card and/or CTA statement are likely to include charges that apply to both the fiscal year ending June 30 and the fiscal year beginning July 1. Agencies can start making ACH/EFT payments for these charges beginning July 1, using the appropriate BFY for charges for goods and services received through June 30, 2019 and the appropriate BFY for goods and services received on or after July 1, 2019.

## **FEDERAL GRANT YEAR-END INSTRUCTIONS**

Agencies that receive federal assistance will need to complete the [H] Federal Grants Closing Package, consisting of various forms, to ensure proper recording of grant information.

Each agency must reconcile its internal accounting records to AFIS on a monthly basis. The agency's monthly reconciliation of federal grants should be to the FIN-AZ-GM-C081 and the FIN-AZ-GM-C075 reports and must be documented. These reports should agree with your agency's "in-house" records i.e., grant structure, expenditures for grant numbers, Catalog of Federal Domestic Assistance (CFDA) numbers. Activity for grants without an associated Grant ID will not be reflected on these reports. Any errors should be corrected prior to June 30, 2019.

The financial activity in AFIS will be used to compile the Schedule of Expenditures of Federal Awards (SEFA). It is essential that the information be properly stated. SEFA information will be listed by CFDA number and can be verified by reviewing report FIN-AZ-GM-C083. Please verify that each CFDA is correct for each corresponding grant. If a CFDA is not correct, it should be corrected as soon as possible. If you do not know the correct CFDA number, refer to your grant award materials or contact your Federal grantor. Contact GAO at [federalgrants@azdoa.gov](mailto:federalgrants@azdoa.gov) if there is no known CFDA for the federal assistance received. The compilation of the SEFA now includes a breakout of the total amount passed through to sub recipients from the total expenditures reported. This amount is captured by the use of object class 6800.

As described in the State of Arizona Accounting Manual, Topic 70, Section 55, compliance with the Federal Cash Management Improvement Act (CMIA) requires that “The timing and amount of Federal draws must be as close as is administratively feasible to the actual cash outlay by the State for direct program costs and the proportionate share of any allowable indirect costs.” Therefore, cash should not be drawn down in June in anticipation of payments during July, 2019, but should be closely timed to the actual payment. Please email [FederalGrants@azdoa.gov](mailto:FederalGrants@azdoa.gov) with any questions.

## DOCUMENT CATALOG

The Document Catalog serves as a repository for all of the documents created in AFIS. It is the central location where all documents can be queried and processed. Each agency is responsible for clearing its transactions residing on the Document Catalog. **All payroll documents (PEDF1) for FY19 must be cleared by July 5, 2019.** All other documents should be cleared on a regular basis and ideally by July 12, 2019.

## WARRANT CANCELLATION

Warrant cancellation requests on or after July 1, 2019 for warrants issued in FY19 will be processed as FY20 transactions with the appropriate prior BFY.

## INFOADVANTAGE

Agencies will continue to be able to view and create reports from AFIS using infoAdvantage based on security permissions. For any questions related to infoAdvantage, please contact [AFIS.Reports@azdoa.gov](mailto:AFIS.Reports@azdoa.gov).

## LAPSING AND CONTINUING APPROPRIATIONS

Appropriation balances in AFIS are carried forward if the effective end date on the Appropriation and Allotment Profile Number Profile (BQ90LV1) is greater than June 30, 2019. Appropriations will be available for expenditure in AFIS beginning July 1, 2019. Appropriation balances in AFIS are lapsed if the effective end date on the Appropriation and Allotment Profile Number Profile (BQ90LV1) is equal to or less than June 30, 2019.

## BUDGET LOADING

**Several options are available for agencies loading their new fiscal year Departmental budgets.** Agencies must review the Agency Budget Structure Elections document and request any changes, if needed, to the GAO Budget Team at [GAOAFR@azdoa.gov](mailto:GAOAFR@azdoa.gov) no later than April 26, 2019. The Agency Budget Structure Elections document can be found on the AFIS Information page on the GAO website. This document details what each agency had selected for the BFY19 department budget loading process. **If your agency does not need any changes, no response is required and the BFY20 department budget loading structure will default to the same department budget loading structure that is set up for BFY19.** Please review the below details for the budget options available.

**Auto-Generate Budget:** This method may be used for budget structures 92, 93 and 95. The auto-generate function tracks an agency's spend without requiring a budget to be loaded. If elected, FY19 budget will not roll into FY20. Instead, the applicable budget screen will be populated as spend increases for the agency. This method relaxes the budget document requirement and will allow an agency to enter the projected budget amounts at a later date. The budgets generated using the Auto-Generate method will not show up on Budget related reports in infoAdvantage. However, spend tracking can still be

obtained in expenditure related reports (e.g. AP-N338). Agencies may also view the budget information using the online screens such as BQ92LV4.

**Roll-Forward Budget with Prior Year's Budget Amounts:** This method may be used for budget structures 91, 92, 93, 94 and 95. The roll-forward budget with prior year's budget amount option will roll FY19 budgets to FY20 with a status of final. The Current Budget amount will be the only amount rolled forward. The agency will need to manually create budget modification documents, if changes are needed to budgeted dollar values.

**Roll-Forward Budget in Draft Status:** This method may be used for budget structures 91, 92, 93, 94 and 95. The roll-forward budget option will roll FY19 budgets to FY20 with a status of draft. Agencies will then need to update the amounts in the budget documents and submit the documents to workflow.

Agencies utilizing the Program structure must manually enter related budgets for those structures. There are several program budget structures available for agencies to use with varying levels of detail and control options. The auto-generate option is NOT available for program budgets.

**Budget Constraints:**

All constraints are turned off for budget structures 92, 93 and 95, but agencies can still choose to manually change the constraints for these structures. Agencies can look at the BUDLCON table to review the constraints.

**Budget Interface Upload:** This option is only available for those agencies that were approved for FY20. This method can be used for all budget structures and can be combined with the other budget options.

For questions about processing budgets in AFIS system, please contact [GAOAFR@azdoa.gov](mailto:GAOAFR@azdoa.gov).

**FIXED ASSETS**

The Fixed Asset Module (FAM) must be updated in a timely manner. Acquisitions should be recorded within one calendar month from the date of issuing the payment for the capital asset. Disposals should be recorded within 10 business days of the date of disposal. Agencies must update the FAM prior to the close of the fiscal year with the information related to the assets that are received on or before June 30, 2019 and paid for on or before June 30, 2019. Please refer to the infoAdvantage report FIN-AZ-AM-N599 Fixed Asset Acquisitions for your agency's fixed asset additions activity.

Agencies that do not have all of their fixed assets on the FAM, or whose fixed asset listing is not current as of the close of the fiscal year, will be required to make adjustments to their Closing Package for fixed assets. **This will require the agency to provide to the GAO a listing of their fixed assets with the associated depreciation schedules in addition to the other schedules currently required in the Fixed Asset Closing Package.**

For additional information on this subject, please refer to the State of Arizona Accounting Manual, Topic 25, Long-Lived Resources or to enter a new asset, see the Acquiring a New Fixed Asset Quick Reference Guide on the GAO's website. For assistance with fixed asset reporting related issues, please email [CAFR@azdoa.gov](mailto:CAFR@azdoa.gov).

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS**

The GASB establishes standards for financial accounting and reporting for state and local governments. Agencies should ensure that financial information provided to the GAO for inclusion in the Comprehensive Annual Financial Report is in accordance with these standards. New standards that are effective for the Fiscal Year 2019 reporting period are: GASB Statement No. 83, *Certain Asset Retirement Obligations* and GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*.

## **CLOSING PACKAGE**

**All agencies must complete and submit the General Survey and Checklist (Form 60) to the GAO - GAAP Section by July 12, 2019.** State agencies that submit audited financial statements prepared using the accrual basis of accounting to the GAO do not need to complete any part of the closing package. A separate letter will be sent to those agencies. It is important that agency auditors are informed that they must complete their audit report and submit it to the GAO by the requested date. Specific information on the closing package may be found on the GAO website at <https://gao.az.gov/financials/cafr/closing-package-information>. For additional information on this subject and for assistance with closing package related issues, please email [CAFR@azdoa.gov](mailto:CAFR@azdoa.gov).

## **REVOLVING FUNDS**

You may use your revolving fund as specified by the State of Arizona Accounting Manual and by statute until June 30, 2018. Consistent with regular disbursement policies and procedures, claims to reimburse revolving funds are to be charged to the fiscal year in which the expenditure was incurred (when goods or services were received). **A copy of the June 30 bank and revolving fund reconciliation must be submitted to the GAO at [GAOAFR@azdoa.gov](mailto:GAOAFR@azdoa.gov) as required by the State of Arizona Accounting Manual, Topic 20, Section 11, Policy number 36 through 36.4.2. no later than August 2, 2019.**

## **USE TAX PAYMENTS TO DEPT. OF REVENUE (DOR)**

Use tax transfers (IETUT and IETAT documents) for Fiscal Year 2019 are allowed until 5:00 p.m. July 5, 2019. These documents must specify BFY19 (or prior BFY depending on your agency's spending availability), FY19 and Accounting Period 12. Please contact Angela Crossley at [ACrossley@azdor.gov](mailto:ACrossley@azdor.gov) or Jeannie Duschik at [JDuschik@azdor.gov](mailto:JDuschik@azdor.gov) for questions related to use tax.

## NYTI APPENDIX A

Page Name	Page Description	BFY
1099D	1099 Date and Document Parameters Table	Y
1099E	1099 Backup Withholding Exemption	
1099P	1099 Processing Parameters	
1099RP	1099 Reporting Payer Information	
1099TI	1099 Transmitter Information	
AAPDC	Allowable Accounting Periods by Document Code	
ACAT	Activity Category	
ACLS	Activity Class	
ACTINF	Activity Inference	
ACTV	Activity	
ADNT	Automatic Document Numbering	
ADVTP	Advance Type	
ALTOR	Alternate Organization Structure	
APBYINF	BFY and Appropriation Inference	
APBYINF2	BFY and Appropriation Inference with Activity	
APCAT	Appropriation Category	
APCLS	Appropriation Class	
APDFD	Accounting Period by Fund	
APGRP	Appropriation Group	
APPR	Appropriation	
APPRUINF	Appropriation Inference	
APTYP	Appropriation Type	
ATYP	Activity Type	
BFYINF	Budget Fiscal Year Inference	
BSA	BSA	
BUDFCON	Budget Fund Control	
BUDLCON	Budget Level Control	
BUR	Bureau	
BYSTDFBS	Balance Sheet BFY Stage Definitions	Y
BYSTDFBS	Balance Sheet BFY Stage Definitions	Y
BYSTDFNA	Non Accounting BFY Stage Definitions	Y
BYSTDFNA	Non Accounting BFY Stage Definitions	Y
BYSTDFRV	Revenue BFY Stage Definitions	Y
BYSTDFRV	Revenue BFY Stage Definitions	Y
BYSTDFSP	Spending BFY Staging Definitions	Y
BYSTDFSP	Spending BFY Staging Definitions	Y
CCTYP	Credit Card Type	
CLMACT	Claim Account	Y
COMMOB	Commodity Object	
CWOPT	Check Writer Options	
DCMOPT	Disbursement Cash Management Options Table	
DEPTFY	Department Fiscal Year	
DEPTOL	Department Tolerance	
DILUINF	District/Location Unit Inference	
DISBMR	Disbursement Hold Exclusion	

## NYTI APPENDIX A

DISCIV	Disb Category Inference & Combination Validation	
DIV	Division	
DOBJ	Department Object	
DOBJRU	Department Object Rollup	
DOBJRUE	Department Object Rollup Exception	
DOCAT	Department Object Category	
DOCLS	Department Object Class	
DOGRP	Department Object Group	
DOTYP	Department Object Type	
DRSCAT	Department Revenue Source Category	
DRSCLS	Department Revenue Source Class	
DRSGRP	Department Revenue Source Group	
DRSRC	Department Revenue Source	
DRSTYP	Department Revenue Source Type	
DSTC	District	
DTOL	Document Tolerance	
DYNA	Dyna Bank	
EOBJRP	Eligible Object List	Y
FDREQ	Fund Department Requirements	
FLX1	Flexible Reporting 1	
FLX2	Flexible Reporting 2	
FLX3	Flexible Reporting 3	
FLX4	Flexible Reporting 4	
FLX5	Flexible Reporting 5	
FNCAT	Function Category	
FNCLS	Funcion Class	
FNTYP	Function Type	
FPI1	Funding Profile Inference 1	
FPI3	Funding Profile Inference 3	
FTOL	Fund Tolerance	
FUNC	Function	
FUNCINF	Function Inference	
FUND	Fund	
FYFD	Fiscal Year by Fund	
GRP	Group	
IAPRPPC	Invalid Appr Unit Prog Period Combination	Y
IDOCOBJ	Invalid Document Code Object	
IDOCRSRC	Invalid Document Code Revenue Source Combination	
IFBSA	Invalid Fund BSA	
IFD	Invalid Fund Department	
IFRSRC	Invalid Fund Rsrc Combination	
IHDRBANK	Invalid Doc Code Doc Dept Bank combination	
INCR	Internal Cost Rate for Emp/Equip/Materials	
INFDU	Infer Department and Unit	
IOPT	Intercept Options	
IPPADOBJ	Invalid Prog Prog Period Activity Dept Obj Cat	Y
IPPAETYP	Invalid Prog Prog Period Actv Dept Event Type	Y

NYTI APPENDIX A

IPPCACTV	Invalid Prog Program Period Activity Combination	
MATIN	Materials Testing Class Inference Table	
OAOD	Open Activity Options by Department	
OBJ	Object	
OBJINF	Object Inference	
OBJRT	Object Rate Groups	
ORGINF	Organization Inference	
PAEX	Program Activity Exception	
PAYADDR	Payroll Additive Rate Parameter	
PCNFG	Procurement Card Configuration	
PERU	Performance Unit	
PHLDOP	Payment Hold Options	
POEX	Program Object Exception	
PROGREQ	Unit/Program Requirement	
RCAT	Reporting Category	
RCLS	Reporting Class	
REQBUD	Required Budget	Y
RLOCDOBJ	Require Location Category by Department Object	Y
RPT	Reporting Code	
RQRPTBYO	Require Reporting By Object	
RQRPTBYO	Require Reporting By Object	
RQRPTBYR	Require Reporting By Rsrc	
RQSUBYU	Require Sub Unit by Unit	
RSRC	Revenue Source	
RSRCINF	Revenue Source Inference	
RTGFC	Retainage Fund Control	
SACTV	Sub Activity	
SBSA	Sub BSA	
SBSAREQ	Require Sub BSA by BSA	Y
SECT	Section	
SFUNC	Sub Function	
SFUND	Sub Fund	
SOBJ	Sub Object	
SOPT - Expense	System Options	
SOPT - FA	System Options	
SOPT - General	System Options	
SOPT - Internal Cost	System Options	
SOPT - Revenue	System Options	
SPEC	System Special Accounts	Y
SPEC - Accounts Payable	Special Accounts	
SPEC - Fixed Assets	Special Accounts	
SPEC - Internal Costing	Special Fund Accounts	
SPEC - Miscellaneous	Special Accounts	
SPEC - Procurement	Special Accounts	
SPEC - Revenue	Special Accounts	
SPECFUND - Accounts Payable	Special Fund Accounts	
SPECFUND - Fixed Assets	Special Fund Accounts	

NYTI APPENDIX A

SPECFUND - Internal Costing	Special Accounts	
SPECFUND - Miscellaneous	Special Fund Accounts	
SPECFUND - Procurement	Special Fund Accounts	
SPECFUND - Revenue	Special Fund Accounts	
SRPT	Sub Reporting	
SRSRC	Sub Revenue Source	
STMTCELL	Statement Cell	
STMTCOL	Statement Columns	
STMTDEF	Statement Definition	
STMTRROW	Statement Rows	
STMTRULE	Statement Rules & Conditions	
STMTRULE	Statement Rules & Conditions	
STMTXWLK	Statement Crosswalk	
STOL	System Tolerance	
SUNIT	Sub Unit	
SUNTREQ	Unit Sub Unit Requirement	
SWEEP	Cash Sweep	
TAET	Travel Advance Expense	
TRCOA	Travel COA Override	
TRDOBJ	Travel Department Object Inference	
UNIT	Unit	
UNITRU	Unit Rollup	
VAPPRLOC	Valid Appr Unit Dept Location Cat Combination	Y
VAPPRPPC	Valid Appr Unit Prog Period Combination	Y
VDOBJLOC	Valid Dept Object Location Cat Combination	
VDOCOBJ	Valid Document Code Object	
VDOCRSRC	Valid Document Code Revenue Source Combination	
VFBSA	Valid Fund BSA	
VFD	Valid Fund Department	
VFDAPPR	Valid Fund Department Appropriation Combination	
VFRSRC	Valid Fund Rsrc Combination	
VHDRBANK	Valid Doc Code Doc Dept Bank combination	
VPPADOBJ	Valid Prog Prog Period Activity Dept Obj Cat	Y
VPPAETYP	Valid Prog Prog Period Actv Dept Event Type	Y
VPPCACTV	Valid Prog Program Period Activity Combination	
VPROGLOC	Valid Dept Program Location Cat Combination	
VUPROG	Valid Unit Program Combination	
XX022	Allotment Options	Y